
Revised August 1993

Performing GAO's Work: Where To Find Guidance and Help

Preface

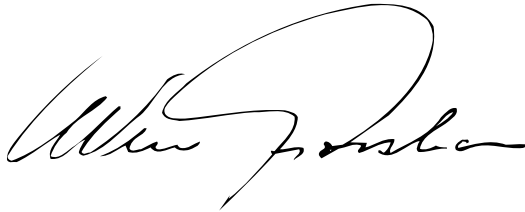
GAO undertakes highly complex and diversified assignments addressing major national and international issues that frequently lead to congressional debate and deliberations. Also, GAO's work greatly contributes to the efficient and effective operations of government activities and helps ensure proper use of and safeguards over resources.

To face these challenges, while continually striving to maintain the highest level of quality in its work, GAO provides its staff with tools—such as policy guidance that includes policies and procedures manuals, special publications, and GAO directives—that provide information on both the technical and administrative matters encountered in staff's day-to-day endeavors. Staff may also access a multitude of resources, such as extensive collections of library materials, numerous data bases, and specialized and external training opportunities.

Finally, GAO's work force includes numerous technical specialists. For example, staff may seek help on accounting, budgeting, information management, and technology issues from the Accounting and Information Management Division, economic issues from the Office of the Chief Economist, legal issues from the Office of the General Counsel, investigation issues from the Office of Special Investigations, and evaluation methodologies from unit specialists or the Program Evaluation and Methodology Division.

Preface

This publication provides an overview of the varied resources available to GAO staff and should be used as a quick index and cross-reference to the guidance and services sought.

A handwritten signature in black ink, appearing to read 'Werner Grosshans', with a large, sweeping loop at the end.

Werner Grosshans
Assistant Comptroller General
for Policy

Contents

Preface		1
Chapter 1		6
GAO's Policy	Office of Policy's Role and Services	6
Guidance System	Key Policy Guidance	6
	Government Auditing Standards	7
	The General Policies/Procedures Manual	7
	The Communications Manual	11
	Special Publications	12
	Distribution	16
	Automated Policy Guidance System	16
	Electronic Editions of GAO'S	18
	Recommendations and Accomplishments	
	Mission Assignment and Tracking System	19
	Mission Support Project	20
Chapter 2		21
GAO Orders and		
Notices		
Chapter 3		24
Other GAO	Organizational Specialists	24
Resources	Legal Services	24
	Library Services	26
	Documents Data Base	27
	Public Requests for Information	27
	Training	28
	Total Quality Management	29
Chapter 4		30
Key Telephone	Office of the Comptroller General	30
Numbers	Divisions And/or Issue Areas	30
	Staff Offices	32
	Regions/Overseas Offices	33
	Miscellaneous	33

Contents

Abbreviations

CM	Communications Manual
CPE	continuing professional education
GPPM	General Policies/Procedures Manual
ISC	Information Services Center
OGC	Office of the General Counsel
OP	Office of Policy
TQM	total quality management

GAO's Policy Guidance System

Office of Policy's Role and Services

The Office of Policy (OP) is GAO's focal point for developing, issuing, and interpreting GAO's auditing, evaluation, investigation, and reporting policies. As such, OP maintains the currency of the two policies and procedures manuals, works with GAO units in developing the special publications, conveys policy-related information in training courses, and undertakes special policy projects at the Comptroller General's request.

OP also monitors GAO performance through participation in top management meetings, review of reports, and review of Office of Congressional Relations memorandums to determine compliance with applicable policies and procedures. Besides providing feedback to individuals and units, OP uses the results of these efforts to modify or clarify existing policy. At times, OP issues "Policy Pointers" in GAO's Management News to reemphasize certain guidance or introduce new procedures.

While specific auditing and reporting issues should generally be discussed and solved at the division or office level, OP advisors are available to answer questions and provide clarifications. OP staff may be reached on 202/512-6100.

Key Policy Guidance

To maintain a consistently high level of work that results in credible and timely products of the highest quality, OP developed the General Policies/Procedures Manual (GPPM) and the Communications Manual (CM). These two manuals cover all aspects of planning, implementing, and reporting on assignment results—setting forth both what is expected of staff and the "how to's" of auditing/evaluating/investigating and reporting on federal programs, activities, and functions. They are supplemented by special publications, such as

technical guidelines and methodology transfer papers, that explain how to use specific audit and evaluation techniques. These manuals, as well as the special publications, are linked by a numbering scheme flowing from the GPPM. A description of the numbering scheme is found in the preface of each manual.

Government Auditing Standards

GAO issued the Government Auditing Standards (the Yellow Book) to establish the general, fieldwork, and reporting standards for use by all auditors—federal, state, and local—and audit organizations when performing financial or performance audits of government programs, activities, and functions. GAO's manuals incorporate these standards, amplify them, and add GAO unique standards and requirements, such as dealing with the Congress.

The General Policies/ Procedures Manual

The GPPM contains information on planning, performing, and communicating the results of GAO assignments and following up on recommendations and the impact of GAO's work. Each set of chapters begins with a short "Policy Summary" chapter that contains succinct statements indicating what is expected of staff when performing GAO assignments. These policy chapters also describe the roles and the responsibilities of offices and staff relative to several phases of GAO's work.

The more detailed "how to" chapters follow directly behind the policy chapters. These chapters generally explain how to plan, perform, and followup on GAO's audits and evaluations and provide cross-references to more detailed guidance.

Chapter 1
GAO's Policy Guidance System

Chapter Number	As the core of GAO's policy guidance system, the <u>GPPM</u> covers the following topics:
1.0	Audit/Evaluation Authority—Policy Summary <ul style="list-style-type: none">• 1.1 Audit/Evaluation Authority
2.0	Basic GAO Objectives—Policy Summary
3.0	Supporting the Congress—Policy Summary <ul style="list-style-type: none">• 3.1 Supporting the Congress—Responding to Requests for Audits and Evaluations• 3.2 Supporting the Congress—Congressional Input to GAO's Basic Legislative Responsibility Work• 3.3 Supporting the Congress—Effective Communication• 3.4 Supporting the Congress—Other GAO Services
4.0	Standards—Policy Summary <ul style="list-style-type: none">• 4.1 General Standards• 4.2 Fieldwork and Reporting Standards for Performance Audits/Evaluations• 4.3 Fieldwork and Reporting Standards for Financial Audits
5.0	Program Planning—Policy Summary <ul style="list-style-type: none">• 5.1 Program Planning—Issue Area Plans and Updates• 5.2 Program Planning—Resource Requirements and Annual Work Plans
6.0	Planning and Managing Individual Assignments—Policy Summary <ul style="list-style-type: none">• 6.1 Initiating Assignments• 6.2 The Job Design Phase

	<ul style="list-style-type: none">• 6.3 The Data Collection/Analysis Phase• 6.4 The Product Preparation Phase• 6.5 Tracking GAO Assignments
7.0	Obtaining Access to Information—Policy Summary <ul style="list-style-type: none">• 7.1 Obtaining Access to Information
8.0	Collecting Evidence—Policy Summary <ul style="list-style-type: none">• 8.1 Collecting Evidence
9.0	Findings, Conclusions, Recommendations, Followup, and Accomplishment Reporting—Policy Summary <ul style="list-style-type: none">• 9.1 Procedures for Developing Findings, Conclusions, Recommendations, and Matters for Congressional Consideration• 9.2 Procedures for Recommendation Followup• 9.3 Procedures for Accomplishment Reporting
10.0	Methodology—Policy Summary <ul style="list-style-type: none">• 10.1 Methodology—Assignment Design• 10.2 Methodology—Approaches• 10.3 Methodology—Sampling• 10.4 Methodology—Collecting Information• 10.5 Methodology—Performing Analysis
11.0	Workpapers and Assignment Files—Policy Summary <ul style="list-style-type: none">• 11.1 Workpapers• 11.2 Assignment Files
12.0	Communications Policy—Policy Summary <ul style="list-style-type: none">• 12.1 through 12.21, see the <u>Communications Manual</u>
13.0	Supervision—Policy Summary

- 13.1 Supervision
- 14.0 Agency Relations—Policy Summary
 - 14.1 Agency Relations—Executive Agencies and Other Governmental Entities
 - 14.2 Agency Relations—Inspectors General and Federal, State, and Local Agency Audit and Evaluation Groups
 - 14.3 Agency Relations—Other Legislative Support Agencies
- 15.0 Other Audit- and Evaluation-Related Policies—Policy Summary
 - 15.1 Other Audit- and Evaluation-Related Procedures
 - 15.2 Dealing With the Media
- 16.0 Performing Investigations—Policy Summary
 - 16.1 Performing Investigations
- 17.0 Economic Policy Issues—Policy Summary
- 18.0 Obtaining Legal Assistance—Policy Summary
 - 18.1 Procedures for Legal Support for Audits/Evaluations
 - 18.2 Other Office of the General Counsel Responsibilities
- 19.0 Managing Human Resources—Policy Summary
- 20.0 Obtaining Information and Communications Resources—Policy Summary
 - 20.1 Obtaining Information and Communications Resources—To Conduct Assignments

- 20.2 Other Office of Information Management and Communications Services

The Communications Manual

The CM discusses how to communicate the results of a job. Staff should consult this manual when searching for the basic policies and instructions applicable to planning, developing, writing, processing, and issuing GAO products. It prescribes procedures applicable to all reports and other GAO products where uniformity is needed.

The CM flows from chapter 12.0 of the GPPM and covers the following topics:

Chapter Number

12.1	Basic Communications Policy
12.2	Early External Communications
12.3	Audit and Evaluation Products
12.4	Physical Makeup of GAO Products
12.5	Table of Contents
12.6	Transmittal Letters
12.7	Executive Summary
12.8	Introductory Material: Background and Objectives, Scope, and Methodology
12.9	Findings and Conclusions
12.10	Recommendations
12.11	Agency Comments

12.12	Additional Product Material
12.13	Ensuring Product Quality
12.14	Processing and Distributing GAO Products
12.15	Special Consideration and Handling of Classified, Restricted, and Sensitive Information in GAO Products
12.16	Video Products
12.17	Testimony
12.18	Comments on Legislative Bills
12.19	Financial Statement Audit Reports
12.20	Correspondence As A Product Line
12.21	Other Audit/Evaluation-Related Products

Special Publications

In addition, GAO issues special publications—technical guidelines and methodology transfer papers—that provide more detail on more specialized subjects. Various offices and divisions produce these publications in conjunction with OP.

Titles of the current special publications that supplement GAO's policies and procedures manuals are shown below:

Number	Title (Issue Date)
AFMD-2.1.1	A Glossary of Terms Used in the Federal Budget Process (Rev. Jan. 1993)

AFMD-2.1.2	Critical Factors in Developing Automated Accounting and Financial Management System (Jan. 1987) Under revision.
AFMD-4.1.0	Establishing Government Auditing Standards (Aug. 1990)
AFMD-4.1.1	Government Auditing Standards (July 1988) Under revision.
OP-4.1.2	Assessing Compliance With Applicable Laws and Regulations (Dec. 1989)
AFMD-4.1.3	Standards For Internal Controls In The Federal Government (1983)
OP-4.1.4	Assessing Internal Controls in Performance Audits (Sept. 1990)
AFMD-4.1.5	Evaluating Internal Controls in Computer-Based Systems: Audit Guide (June 1981) Under revision.
OP-4.1.6	An Audit Quality Control System: Essential Elements (Aug. 1993)
OP-4.1.7	Performing GAO's Work: Where to Find Guidance and Help (Rev. Aug. 1993)
OIMC-6.1.1	Mission and Assignment Tracking System (MATS) Users' Manual (Aug. 1991)
OP-6.3.1	Message Conferences: A Guide to Improving Product Quality and Timeliness (Rev. June 1992)
AFMD-8.1.1	Guide for Review of Independent Public Accountant Work (Dec. 1988) Under revision.
AFMD-8.1.2	Guide for Evaluating and Testing Controls Over Sensitive Payments (Rev. May 1993)

OP-8.1.3	Assessing the Reliability of Computer-Processed Data (Sept. 1990)
IMTEC-8.1.4	Information Technology: An Audit Guide for Assessing Acquisition Risk (Dec. 1992)
IMTEC-8.1.4SW	Quick Reference for Automated Audit Guide (Dec. 1992). Software to accompany GAO/IMTEC-8.1.4.
IMTEC-8.1.6	Information Technology: A Model to Help Managers Decrease Acquisition Risks (Aug. 1990)
OP-9.2.1	How to Get Action on Audit Recommendations (July 1991)
PEMD-10.1.2	The Evaluation Synthesis (Rev. Mar. 1992)
PEMD-10.1.3	Under revision. Content Analysis: A Methodology for Structuring and Analyzing Written Material (Mar. 1989)
PEMD-10.1.4	Designing Evaluations (May 1991)
PEMD-10.1.5	Using Structured Interviewing Techniques (July 1991)
PEMD-10.1.6	Using Statistical Sampling (Rev. May 1992)
PEMD-10.1.7	Developing and Using Questionnaires (July 1986) Under revision.
PEMD-10.1.9	Case Study Evaluations (Nov. 1990)
PEMD-10.1.10	Prospective Evaluation Methods: The Prospective Evaluation Synthesis (Nov. 1990)
PEMD-10.1.11	Quantitative Data Analysis: An Introduction (June 1992)

Chapter 1
GAO's Policy Guidance System

IMTEC-11.1.1	Preparing, Documenting, and Referencing Microcomputer Data Base Applications (Apr. 1991)
IMTEC-11.1.2	Planning, Preparing, Documenting, and Referencing SAS Products (Aug. 1992)
IMTEC-11.1.3	Preparing, Documenting, and Referencing Lotus Spreadsheets (Nov. 1987)
OSS-11.1.4	Security Highlights (Apr. 1991)
OIMC-12.1.2	Writing Guidelines (Sept. 1986)
OIMC-12.9.1	TextFrame: Policies and Instructions for Producing Presentation Materials (Oct. 1988)
OIMC-12.14.1	Preparing Publications for Typesetting (Rev. Apr. 1993)
OIMC-12.14.3	Publishing Survival Guide (June 1990) Under revision.
AFMD-12.19.1	How to Avoid a Substandard Audit: Suggestions for Procuring an Audit (May 1988)
AFMD-12.19.3	Guide to Federal Agencies' Procurement of Audit Services From Independent Public Accountants (Apr. 1991)
AFMD-12.19.4	The Chief Financial Officers Act: A Mandate for Federal Financial Management Reform (Sept. 1991)
AFMD-12.19.5a	Financial Audit Manual (June 1992)
OGC-15.1.1	Guidance on Employee Ethics and Conduct (June 1986) Under revision.
OSI-16.1.2	Investigators' Guide to Sources of Information (Jan. 1992)

OCE-17.1.1

Discount Rate Policy (May 1991)

Distribution

Printed copies of the two policies and procedures manuals and periodic updates are distributed to staff that expressed interest in the hard copies. GAO's special publications are distributed to staff interested in the subjects covered.

Additional copies of the manuals, revisions, and copies of the special publications are generally available in GAO's Documents Distribution Facility, Room 1000, GAO Building. These items may also be obtained by either calling (202/512-6000) or faxing (301/258-4066) in a request. These materials can also be accessed in an electronic (automated) format.

Automated Policy Guidance System

The Automated Policy Guidance System helps staff more easily access and use audit and evaluation policies and procedures in their day-to-day work. Two versions of this system (a mainframe and a PC-version) provide user-friendly access to a searchable data base containing the full text of current policies and procedures.

OP uses the mainframe automated system to quickly communicate new or revised policies or procedures. Staff should access the recent change module to ensure that they are well informed of the most recent policy changes.

This Automated Policy Guidance System includes the full text of

- the GPPM;
- the CM;
- a chronological listing of the recent changes to both manuals;

- most of the special publications;
- the complete index to GAO orders and selected orders and notices;
- unit-specific procedures and instructions, as determined by unit management; and
- the per diem listing for travel around the United States.

Different types of search functions accommodate users who are familiar with the policies, as well as those reading the manuals for the first time. The search options are as follows:

- Issue Date locates policies published within a certain time period.
- Recent Changes provides a quick overview of changes made in a specific manual.
- Go to a Specific Page is valuable for viewing cross-referenced material within one chapter or among all the manuals.

The dial in number for the mainframe system is 301/590-0581. Detailed information on how to access the mainframe Automated Policy Guidance System is included in the Automated Policy Guidance System User's Guide (GAO/OP-91-2, June 1991) or assistance can be provided by your division or office system coordinator.

The PC-version of the Automated Policy Guidance System runs on a PC and contains the General Policies/Procedures Manual, the Communications Manual, and the Yellow Book. The PC-version allows staff to search for text using key words or phrases.

Electronic Editions of GAO'S Recommendations and Accomplishments

Status of GAO's Open Recommendations

OP developed an electronic edition of GAO's Status of Open Recommendations which is an annual compilation of open recommendations to help legislative and executive branch officials take action on them. Each January, the publication is distributed and the electronic version, which mirrors the printed edition, is made available. This PC-based program permits searches for information in several different ways using various retrieval menus and search options.

Listed below are some of the data that are contained in the paper and electronic editions:

- Report title and number to identify the report.
- An abstract/background to give a brief summary of the report.
- The GAO person to contact and their telephone number.
- The organization to whom the report is addressed.
- A summary of findings and conclusions of the report.
- GAO's open recommendations made to the agencies and the Congress and the status of actions taken.

GAO's Nonimplemented Recommendations (Closed)

OP developed an electronic edition of GAO's recommendations that were not fully implemented but have been closed in the data base. This information should help staff in the planning phase of an assignment. This edition provides the same search

and data features as the status of open recommendations.

**GAO's
Accomplishment
Reports**

OP ensures that accomplishment reports accurately reflect the major impacts of GAO's work. To make this data more useful, OP developed an electronic PC-version which contains information on GAO's accomplishments from fiscal year 1981 to the present. Listed below are some of the data that are contained in the electronic edition:

- Accomplishment report title and number to identify the report.
- An abstract/background to give a brief summary of the report.
- Total dollar impact by organization, issue area, and lead and participating units.

OP's Bulletin Board

OP established a bulletin board to allow staff to download the latest electronic data that is maintained by OP, such as the PC-versions of the status of open recommendations, accomplishment reports, and the Automated Policy Guidance System. The telephone number for this 24-hour open bulletin board is 202/512-4286.

**Mission
Assignment and
Tracking System**

The Mission Assignment and Tracking System, prepared by the Offices of Program Planning and Information Management and Communications, provides detailed instructions for preparing and updating assignment documentation required when GAO initiates or terminates an assignment. This management information system is used in GAO's assignment planning, management, and budgeting. This system provides valuable data for individual

assignment oversight as well as overall GAO performance data.

Mission Support Project

The Mission Support Project is establishing a network capability that will enhance communications and thereby improve information access to support GAO's mission. Information technology is used to complement and support current and future quality management initiatives in GAO. A partnership between the systems developers and users will help to ensure that the workpaper application and network environment meet user requirements regarding the types, quantity, quality, location, and format of information as well as timely and easy access to information.

GAO Orders and Notices

GAO issues its administrative procedures in the form of directives which are maintained in the Operations Manual. GAO directives cover such administrative topics as GAO's organization and functions, travel, security, government relations, personnel, and payroll. These directives relate to

- establishing or changing a GAO organizational structure, its mission, or its process;
- delegating authority or assigning responsibility; or
- establishing a procedure, a technique, a standard, a guide, or a method of performing a duty, a function, or an operation.

Directives may be issued for a GAO-wide audience or by an individual unit for staff in that unit. The Operations Manual includes three types of directives:

- Orders are continuing in nature and remain in effect until specifically canceled.
- Notices are temporary issuances pertaining to subjects identified by orders.
- Changes are revised pages to an order.

Generally, directives are not transmitted individually to staff. Rather, the entire collection of directives is kept centrally in the administrative section of divisions and offices and at major audit sites.

Listed below are series titles and numbers of GAO directives:

Numbers

0000

0100

0200

Titles

GAO Operations Manual System

Organization and Functions

Financial Management

0300	Travel and Transportation
0400	Managements Systems and Techniques
0500	Automatic Data Processing
0600	Office Management and Services
0700	Personnel Processes
0800	Personnel Administration
0900	Security
1000	Emergency Preparedness and Civil Defense
1100	Legal Activities
1300	Public Information
1400	Governmental Relations
1500	Reports and Publications
2000	Personnel
2100	Personnel Duties and Responsibilities
2200	General Personnel Provisions
2300	Employment (General)
2400	Employee Performance and Utilization
2500	Position, Classification, Pay, and Allowances
2600	Attendance and Leave
2700	Personnel Relationships and Services (General)

Chapter 2
GAO Orders and Notices

2800

Insurance and Annuities

2900

General and Miscellaneous

The mainframe Automated Policy Guidance System includes a list of all titles of GAO orders that may be searched through a key word search and the full text of selected orders.

Other GAO Resources

Organizational Specialists

Each division and office generally has full-time specialists to help determine the most appropriate methodologies to address assignment objectives. Additionally, divisions and offices have writers/editors and reports analysts to review final products, as well as work with staff to expedite drafting products.

On a broader scale, GAO organizationally provides for specialists in accounting and budgeting, legal, economic, investigations, program evaluation, information management and technology, and other issues. Issue area specialists are available to help staff plan and design assignments regardless of which division or office is performing the assignment. Whenever assignments require technical assistance, the audit team should use available resources to ensure a high-quality product.

Legal Services

The Office of the General Counsel (OGC) provides legal advice to auditors and evaluators during the planning and analysis phases and reviews GAO's products before they are issued. OGC also responds to inquiries from committees and members and provides advice on legal issues involving government programs and activities.

OGC provides various legal services to the Congress, including legislation drafting assistance, reviewing legislative proposals before the Congress, and reviewing proposed rescissions or deferrals of government funds.

Other services include resolving bid protests that challenge government contract awards, assisting government agencies in interpreting the laws governing the expenditure of public funds, and adjudicating claims for and against the government.

Additionally, OGC develops three manuals—Principles of Federal Appropriations Law, Civilian Personnel Law, and Military Personnel Law—that are used by GAO and throughout the federal government.

The Principles of Federal Appropriations Law Manual focuses on issues relating to the proper use of appropriated funds. Among the topics included are

- availability of appropriations with respect to purpose, time, and amount;
- use of legislative history;
- the Antideficiency Act;
- augmentation of appropriations;
- obligation of appropriations;
- continuing resolutions;
- monetary claims against the government;
- debt collection;
- federal grants; and
- guaranteed and insured loans.

The Civilian Personnel Law Manual summarizes GAO's decisions concerning the legal entitlements of federal employees, including an overview of the statutes and regulations that give rise to those entitlements. This manual addresses compensation, leave, travel, and relocation. It also explains the availability of additional research materials.

The Military Personnel Law Manual provides an overview of the military personnel legal issues including military compensation (regular pay, retired pay, death payments, survivor benefits, and annuities); travel and transportation expenses; and relocation expenses. It is a resource for identifying cases in which GAO has applied pertinent laws and regulations to specific circumstances.

Library Services

GAO's Information Services Center (ISC) maintains a library system and provides distribution and records management services. It operates two facilities in the GAO headquarters building.

- The Law Library contains legal and legislative materials, including federal and state statutory law, federal case law, military and nonmilitary regulations, treatises on a large number of topics, congressional publications, legal periodicals, and a significant legislative history collection begun in 1921.
- The Technical Library maintains a nonlegal collection of materials of general interest to GAO staff. It includes a large number of journals and periodicals in paper copy, microfiche, and CD-ROM; copies of current GAO reports; and books and other documents in such areas as accounting and financial auditing, information systems, budgeting, energy, health, organizational development, and public administration.

Similarly, divisions, offices, and regions may have library facilities at centralized locations or audit sites. These facilities may include information of a specialized/issue area nature, as well as historical documents relating to the department or agency under their jurisdiction. For example, the Technical Information Center in the National Security and International Affairs Division serves as a referral center and contains a small reference collection dealing with national security and international affairs.

Reference librarians are available to

- assist in literature searches;
- prepare legislative histories;
- request materials through interlibrary loan agreements;

- assist in using CD-ROM products; and
- perform research through extensive legal, federal, and commercial data bases.

GAO staff may fax requests for literature searches or interlibrary loans using 202/512-5417.

ISC publishes the GAO Library Periodicals listing journals and newspapers that are part of the collections of the Technical and Law Libraries and the Library Focus listing additions to the library collections. These publications are circulated among the staff. More information on GAO's library services is included in GAO Order 0650.1 ("Library and Research Services").

Documents Data Base

GAO, through a contractor, maintains a searchable data base of prior GAO reports, testimonies, legal decisions, and other publications. This data base also contains the status of actions taken on recommendations made in GAO products and GAO accomplishment reports. Division and office technical information specialists can access this data base to identify documents relating to current assignments and obtain synopses of them.

Public Requests for Information

GAO is not subject to the Freedom of Information Act but responds in the spirit of the act to requests from the public for GAO records. GAO's audit and evaluation records generally are available for completed assignments, less the material that is exempt from disclosure (e.g., documents involving privacy issues, proprietary or classified information, or pledges of confidentiality); those that are part of GAO's deliberative process (e.g., internal drafts, memoranda, and workpapers containing opinions); and those designated nonreleasable by the

congressional requester. To facilitate public access, OP responds to their requests in coordination with division and office staff. GAO staff should promptly forward requests for access to GAO information to OP at 202/512-2960 or fax 202/512-4844. More information on GAO's freedom of information procedures is included in GAO Order 1330.1, "Availability to the Public of General Accounting Office Records."

Training

GAO's Training Institute develops and conducts numerous training courses designed to enable GAO staff to successfully carry out all facets of audit/evaluation assignments. These courses, scheduled throughout the year, cover such topics as basic orientation, computer skills, assignment management, report writing, reviewing skills, and supervision.

The successful completion of these courses counts toward the continuing professional education credits required to meet the government auditing standards.

Additionally, the Training Institute keeps several course catalogs from institutes of higher learning, as well as specialized courses offered by these institutes, training centers, and professional organizations. This material can be helpful in identifying specialized courses to meet specific needs. Local training coordinators and/or the human resource managers generally maintain such information and can arrange for staff to attend these training sessions.

Additional information on GAO's training opportunities is included in GAO Order 2410.1 ("Training of GAO Employees"); GAO Order 2410.2 ("Continuing Professional Education (CPE) Credits for Training and Other Professional Activities"); and

the Training Institute's Training and Education Catalog.

Total Quality Management

GAO's commitment to continually improving its operations is reflected in its total quality management (TQM) leadership philosophy. TQM involves all staff and encourages everyone to help improve GAO's and each unit's operations and help one another.

GAO's Quality Management Group is available to help units with TQM initiatives and has an extensive library of TQM resources, including videotapes. TQM courses also are available through the Training Institute. Additionally, a computerized data base contains information on the progress and results of quality improvement projects. For TQM information, contact 202/512-5862.

Key Telephone Numbers

Office of the Comptroller General	Comptroller General	202/512-5500
	Special Assistant to the Comptroller General	202/512-5600
	Assistant Comptroller General for Operations	202/512-5800
	Assistant Comptroller General for Planning and Reporting	202/512-5900
Divisions And/or Issue Areas		
Accounting and Information Management Division	Assistant Comptroller General	202/512-2600
	Budget	202/512-9573
	Civil Audits	202/512-9454
	Corporate Financial Audits	202/512-9406
	Defense Audits	202/512-9095
	Defense and Security Information Systems	202/512-6240
	Financial Integrity and High Risk Programs	202/512-2850
	General Government Information Systems	202/512-6418
	Government-Wide Information Management	202/512-6406
	Human Resources Information Systems	202/512-6408
	Legislative Reviews and Audit Oversight	202/512-9489
	Resources, Community, and Economic Development Information Systems	202/512-6416
	Assistant Comptroller General	202/512-2700
	Administration of Justice	202/512-8389
General Government Division	Federal Management	202/512-8676

Chapter 4
Key Telephone Numbers

	Financial Institutions and Markets	202/512-5889
	Government Business Operations	202/512-8387
	International Trade and Finance	202/512-5889
	Tax Policy and Administration	202/512-5407
	Workforce Quality	202/512-9204
Human Resources Division	Assistant Comptroller General	202/512-6806
	Education and Employment	202/512-7014
	Federal Health Care Delivery	202/512-7101
	Income Security	202/512-7215
	Medicare and Medicaid	202/512-7119
	National and Public Health	202/512-7225
National Security and International Affairs Division	Assistant Comptroller General	202/512-2800
	Acquisition, Policy, Technology, and Competitiveness	202/512-4587
	Defense and NASA Management	202/512-8412
	International Affairs	202/512-4128
	Military Operations and Capabilities	202/512-5140
	National Security Analysis	202/512-6504
	Systems Development and Production	202/512-4841
Office of Special Investigations	Director	202/512-7455
Program Evaluation and Methodology Division	Assistant Comptroller General	202/512-2900
	Program Evaluation in Human Service Areas	202/512-5885
	Program Evaluation in Physical System Areas	202/512-3092
Resources, Community, and Economic Development Division	Assistant Comptroller General	202/512-3200
	Energy and Science	202/512-3841
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Key Telephone Numbers

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